

Deloitte & Touche LLP
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Jimmy Berry
Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

**THIRD INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS INDEPENDENT AUDITOR AND ADVISOR
FROM JULY 1, 2019 THROUGH OCTOBER 31, 2019**

Name of Applicant:	Deloitte & Touche LLP
Retained to Provide Professional Services as:	Independent Auditor and Advisor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 22, 2019 [Docket No. 1736]
Period for which Compensation and Reimbursement is Sought:	July 1, 2019 – October 31, 2019
Professional Fees	\$ 60,800.00
Amount of Expense Reimbursement Sought	\$ <u>0.00</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	\$ <u>60,800.00</u>

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

This is a(n) _____ Monthly X Interim _____ Final Fee Application/Statement

PRIOR MONTHLY FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/19 Dkt. 2855	10/15/18 – 11/30/18	\$1,411,044.00	\$20,031.02	\$1,411,044.00	\$20,031.02
04/03/19 Dkt. 3025	12/01/18 – 12/31/18	\$580,935.00	\$11,451.92	\$580,935.00	\$11,451.92
04/15/19 Dkt. 3221	01/01/19 – 01/31/19	\$173,211.50	\$9,300.27	\$173,211.50	\$9,300.27
04/15/19 Dkt. 3222	02/01/19 – 02/28/19	\$159,580.00	\$6,371.45	\$159,580.00	\$6,371.45
07/08/19 Dkt. 4447	03/01/19 – 03/31/19	\$80,195.50	\$0.00	\$80,195.50	\$0.00
07/17/19 Dkt. 4548	04/01/19 – 05/31/19	\$8,790.00	\$0.00	\$8,790.00	\$0.00
08/05/19 Dkt. 4736	06/01/19 – 06/30/19	\$2,380.00	\$0.00	\$2,380.00	\$0.00
09/19/19 Dkt. 5191	07/01/19 – 08/31/19	\$28,780.00	\$0.00	\$23,024.00	\$0.00
11/21/19 Dkt. 6069	09/01/19 – 09/30/19	\$19,750.00	\$0.00	Pending	Pending
12/04/19 Dkt. 6133	10/01/19 – 10/31/19	\$12,270.00	\$0.00	Pending	Pending

PERSONNEL

For the Third Interim Fee Application Period from July 1, 2019 – October 31, 2019

Out of Scope Audit Services

Professional	Level	Rate	Hours	Fees
Barton, Trevor	Partner/Principal	\$600.00	0.5	\$300.00
Berrill, Liz	Partner/Principal	\$600.00	8.4	\$5,040.00
Feller, Jon	Managing Director	\$600.00	3.5	\$2,100.00
Garrett, Brad	Partner/Principal	\$600.00	3.2	\$1,920.00
Goldberg, Rob	Managing Director	\$600.00	3.0	\$1,800.00
Kohn, Barry	Partner/Principal	\$600.00	5.0	\$3,000.00
Lauret, Kyle	Managing Director	\$600.00	8.3	\$4,980.00
Anderson, Jenifer	Senior Manager	\$500.00	2.8	\$1,400.00
Lauret, Kyle	Senior Manager	\$500.00	30.6	\$15,300.00
Berland, Taylor	Manager	\$400.00	28.9	\$11,560.00
Thompson, Kara	Manager	\$400.00	0.7	\$280.00
McManus, Joseph	Senior Consultant	\$300.00	0.6	\$180.00
Lakic, Teodora	Staff/Consultant	\$200.00	17.8	\$3,560.00
Paradowski, Colton	Staff/Consultant	\$200.00	21.3	\$4,260.00
Nanda, Priyanka	Staff/Consultant	\$160.00	16.0	\$2,560.00
Jha, Abhinav	Staff/Consultant	\$80.00	9.5	\$760.00
Professional Subtotal :			160.1	\$59,000.00

Preparation of Fee Applications

Professional	Level	Rate	Hours	Fees
Abrom, Carisa	Senior Consultant	\$300.00	6.0	\$1,800.00
Professional Subtotal :			6.0	\$1,800.00

TOTAL HOURS AND FEES REQUESTED	166.1	\$60,800.00
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COMPENSATION BY CATEGORY

For the Third Interim Fee Application Period from July 1, 2019 – October 31, 2019

Categories	Hours	Fees
Out of Scope Audit Services	160.1	\$59,000.00
Preparation of Fee Applications	6.0	\$1,800.00
Fee's Category Subtotal :	166.1	\$60,800.00

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**THIRD INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS INDEPENDENT AUDITOR AND ADVISOR
FROM JULY 1, 2019 THROUGH OCTOBER 31, 2019**

Pursuant to sections 105, 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York adopted by the Court on November 25, 2009 (the “Local Rules”), United States Bankruptcy Court of the Southern

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

District of New York's General Order M-447 signed on January 29, 2013 by Chief Judge Cecelia G. Morris (the "General Order") and this Court's Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated November 16, 2018 (the "Interim Compensation Order") (Docket No. 796), Deloitte & Touche LLP ("Deloitte & Touche" or "Applicant"), as the Debtors' independent auditor and advisor, hereby submits its third interim fee application ("Third Interim Fee Application") for the interim compensation of professional services performed, and reimbursement of expenses incurred, by Deloitte & Touche for the period commencing July 1, 2019 through and including October 31, 2019 (the "Third Interim Fee Application Period").

By this Third Interim Fee Application, Deloitte & Touche seeks compensation in the amount of \$60,800.00 for the Third Interim Fee Application Period.

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-1 of the Local Rules; and (iv) the Interim Compensation Order. This Interim Fee Application has been prepared in accordance with General Order 447 and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, effective January 30, 1996 (the "UST Guidelines" and, together with the General Order 447, the

“Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit C.

BACKGROUND

3. On October 15, 2018 (the “Petition Date”),² the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered for procedural purposes pursuant to Bankruptcy Rule 1015 (b).

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of these cases are proper under 28 U.S.C. §§ 1408 and 1409.

5. On October 24, 2018, the Office of the United States Trustee for the Southern District of New York appointed an official committee of unsecured creditors in these chapter 11 cases pursuant to section 1102 of the Bankruptcy Code.

RETENTION OF DELOITTE & TOUCHE LLP

6. The retention of Deloitte & Touche, as the Debtors’ independent auditor and advisor was approved effective October 15, 2018 by this Court’s Order Authorizing Debtors to Retain Deloitte & Touche LLP for Independent Audit and Advisory Services *Nunc Pro Tunc* to October 15, 2018 entered on or about January 22, 2019 (the “Retention Order”) (Docket No. 1736). The Retention Order authorized the Debtors to employ Deloitte & Touche pursuant to certain engagement letters (collectively, the “Engagement Agreements”), between Deloitte & Touche and the Debtors. Pursuant to the Retention Order, Deloitte & Touche was authorized to perform and

² All of the Debtors filed for chapter 11 on October 15, 2018, with the exception of SHC Licensed Business LLC (filed on October 18, 2018), SHC Promotion LLC (filed on October 22, 2018) and SRe Holding Corporation (filed on January 7, 2019).

to be compensated for professional services and reimbursed for actual and necessary expenses incurred on behalf of the Debtors effective October 15, 2018, subject to application to this Court as set forth therein.

REQUESTED RELIEF AND BASIS THEREFOR

7. By this Interim Fee Application and pursuant to the terms and conditions set forth in the Engagement Agreements, Deloitte & Touche requests compensation of 100% of its total fees in the amount of \$60,800.00 during the Third Interim Fee Application Period. Deloitte & Touche does not seek any reimbursement of any actual and necessary expenses incurred during the Third Interim Fee Application Period.

8. All services for which Deloitte & Touche requests compensation were performed for the Debtors. Deloitte & Touche has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Interim Fee Application. There is no agreement or understanding between Deloitte & Touche and any nonaffiliated or unrelated person for the sharing of compensation to be received for services rendered in these chapter 11 cases.

9. The time detail for the Third Interim Fee Application Period is attached hereto as Exhibit A. This statement contains daily time logs describing the time spent by each professional and paraprofessional during the Application Period. To the best of Deloitte & Touche's knowledge, this Third Interim Fee Application substantially complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the General Order and the Interim Compensation Order (except as set forth herein). Deloitte Touche's time reports are entered and organized by the professional or paraprofessional performing the described services on a daily basis.

10. The names of the partners, principals and professionals, who have rendered professional services in these chapter 11 cases during the Third Interim Fee Application Period, along with a more detailed identification of the actual services provided, are set forth in the attached Exhibit A.

11. The services rendered by Deloitte & Touche during the Third Interim Fee Application Period can be grouped into the categories set forth below. Deloitte & Touche attempted to place the services provided in the category that best related to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth in the attached Exhibit A. Exhibit A identifies the professionals and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

12. Deloitte & Touche's affiliates, Deloitte Tax LLP and Deloitte Transaction and Business Analytics LLP are also providing services to the Debtors, which were approved by separate retention orders of this Court, both entered on January 22, 2019 (Dockets 1735 and 1734, respectively). The fees and expenses of these entities will be the subject of separate fee applications.

SUMMARY OF SERVICES PERFORMED

13. This Third Interim Fee Application covers the fees incurred during the Third Interim Fee Application Period. Deloitte & Touche believes it appropriate to be compensated for the time spent in connection with these matters, and sets forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories, as follows:

A. Out of Scope Audit Services

14. During the Second Interim Fee Application Period, Deloitte & Touche provided services not contemplated as a part of the base audit, which included:

- As requested by the Debtors, performing audit procedures for workpaper access by the auditor to the purchaser of the Debtors' assets in accordance with auditing standards; and
- Reviewing and monitoring the successor auditors during Sears workpaper review.

Total Category (Jul. 1, 2019 – Oct. 31, 2019)	Time Expended	Fees
Out of Scope Audit Services	160.1 Hours	\$59,000.00

B. Preparation of Fee Applications

15. During the Third Interim Fee Application Period, staff for Deloitte & Touche prepared its monthly fee statements in accordance with the Interim Compensation Order. Deloitte & Touche filed its eighth monthly fee application covering the period from July 1, 2019 through August 31, 2019 [Docket No. 5191 entered on September 19, 2019], its ninth monthly fee application covering the period from September 1, 2019 through September 30, 2019 [Docket No. 3222 entered on April 15, 2019]. The fees sought for the preparation of monthly fee statements and schedules in this and in prior fee application represent 2.7% of all fees requested by Deloitte & Touche to date for this category.

Total Category (Jul. 1, 2019 – Oct. 31, 2019)	Time Expended	Fees
Preparation of Fee Applications	6.0 Hours	\$1,800.00

ALLOWANCE OF COMPENSATION AND ACTUAL AND NECESSARY EXPENSES

A. Compensation Sought

16. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that

it be allowed, on an interim basis, compensation for the professional services rendered during the Third Interim Fee Application Period in the sum of \$60,800.00.

17. During the Third Interim Fee Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$366.04. The fees charged by Deloitte & Touche in these chapter 11 cases are billed in accordance with its existing billing structure and procedures in effect during the Third Interim Fee Application Period.

18. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche for the Debtors during the Third Interim Fee Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

DELOITTE & TOUCHE’S REQUESTED FEES SHOULD BE ALLOWED BY THIS
COURT

19. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;

- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

20. In these chapter 11 cases, Deloitte & Touche respectfully submits that the services for which it seeks compensation in the Third Interim Fee Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these chapter 11 cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation and expense reimbursement sought herein is warranted.

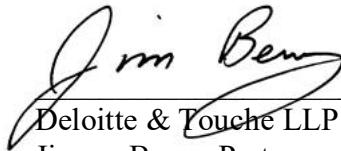
CERTIFICATE OF COMPLIANCE AND WAIVER

29. Finally, as set forth in Exhibit C attached hereto, the undersigned representative of Deloitte & Touche certifies that it has reviewed the requirements of rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, pursuant to the Interim Compensation Order, Deloitte & Touche respectfully requests that, for the period from July 1, 2019 through October 31, 2019, the Court (i) grant Deloitte & Touche interim allowance of compensation in the amount of \$60,800.00 for professional services rendered during the Third Interim Fee Application Period, on an interim basis, (ii) authorize and direct the Debtors to pay the foregoing amounts to the extent not previously paid, and (iii) grant such other and further relief as may be just and proper.

Dated: November 25, 2019
Dallas, Texas

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jimmy Berry", is written over a horizontal line.

Deloitte & Touche LLP
Jimmy Berry, Partner
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Facsimile: 214-880- 5360

DEBTORS' INDEPENDENT AUDITOR AND
ADVISOR

EXHIBIT A

**PROFESSIONAL SERVICES TIME DETAIL FOR DELOITTE & TOUCHE FOR
THE THIRD INTERIM FEE APPLICATION PERIOD**

JULY 1, 2019 THROUGH OCTOBER 31, 2019

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
07/22/2019				
Lauret, Kyle	Prepare initial agenda of discussion topics regarding working paper review access to successor auditors.	\$500.00	1.1	\$550.00
07/23/2019				
Berland, Taylor	Review request for workpaper access by successor auditor in accordance with auditing standards.	\$400.00	0.6	\$240.00
Berrill, Liz	Research requirements related to providing workpaper access.	\$600.00	1.0	\$600.00
Lauret, Kyle	Update (to consider additional discussion points) initial agenda of discussion topics regarding working paper review access to successor auditors.	\$500.00	0.3	\$150.00
Lauret, Kyle	Review request for workpaper access by successor auditor in accordance with auditing standards.	\$500.00	2.1	\$1,050.00
07/24/2019				
Barton, Trevor	Review request for workpaper access by successor auditor in accordance with auditing standards.	\$600.00	0.5	\$300.00
Berland, Taylor	Discuss firm policy related to workpaper access reviews with K. Lauret, J. Berry, and E. Berrill (Deloitte).	\$400.00	0.7	\$280.00
Berrill, Liz	Discuss firm policy related to workpaper access reviews with K. Lauret, J. Berry, B. Garrett, T. Barton, R. Young and B. Goldberg (Deloitte).	\$600.00	1.0	\$600.00
Garrett, Brad	Discuss firm policy related to workpaper access reviews with K. Lauret, J. Berry, and E. Berrill (Deloitte)	\$600.00	0.7	\$420.00
Goldberg, Rob	Discuss firm policy related to workpaper access reviews with K. Lauret, J. Berry, and E. Berrill (Deloitte).	\$600.00	0.7	\$420.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
07/24/2019				
Lauret, Kyle	Discuss firm policy related to workpaper access reviews with K. Lauret, J. Berry, and E. Berrill (all Deloitte).	\$500.00	0.7	\$350.00
Thompson, Kara	Review request for workpaper access by successor auditor in accordance with auditing standards.	\$400.00	0.7	\$280.00
07/25/2019				
Lauret, Kyle	Draft summary of successor auditors workpaper access request to provide to the Audit Committee of Sears Holdings Corporation.	\$500.00	1.4	\$700.00
07/26/2019				
Lauret, Kyle	Update draft summary of successor auditor workpaper access request to provide to the Audit Committee of Sears Holdings Corporation.	\$500.00	0.4	\$200.00
08/09/2019				
Anderson, Jenifer	Coordinate with J. Feller (Deloitte) on Sears workpaper access review for successor auditor.	\$500.00	0.5	\$250.00
Lauret, Kyle	Provide instructions to T. Berland (Deloitte) on next steps related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.9	\$450.00
08/12/2019				
Lauret, Kyle	Provide instructions to P. Nanda (Deloitte) regarding Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.9	\$450.00
08/15/2019				
Lauret, Kyle	Draft memorandum documenting procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	3.9	\$1,950.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
08/16/2019				
Berland, Taylor	Create the letters to coordinate workpaper access review to successor auditors.	\$400.00	2.3	\$920.00
08/19/2019				
Berland, Taylor	Prepare letters that gives consent to share Deloitte audit workpapers with successor auditor.	\$400.00	2.7	\$1,080.00
Lauret, Kyle	Review draft listing of working papers in the Kmart Puerto Rico Ops audit file as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.9	\$450.00
Lauret, Kyle	Review draft listing of working papers in the Sears Protection Company Puerto Rico audit file as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	1.1	\$550.00
Lauret, Kyle	Review draft listing of working papers in the Kmart Puerto Rico audit file as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.9	\$450.00
Lauret, Kyle	Review draft listing of working papers in the Sears Puerto Rico Ops audit file as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.9	\$450.00
Lauret, Kyle	Draft memorandum documenting procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.8	\$400.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
08/19/2019				
Lauret, Kyle	Review draft listing of working papers in the Sears Puerto Rico audit file as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.9	\$450.00
08/20/2019				
Berland, Taylor	Prepare the letter where successor auditor acknowledges the review of access to Deloitte's working papers.	\$400.00	0.6	\$240.00
Berrill, Liz	Meet with B. Kohn (Deloitte) to discuss successor auditor access to workpapers	\$600.00	0.5	\$300.00
Feller, Jon	Create workpaper review plan for successor auditor.	\$600.00	0.8	\$480.00
Kohn, Barry	Meet with E. Berrill (Deloitte) to discuss successor auditor access to workpapers	\$600.00	1.5	\$900.00
Lauret, Kyle	Began to coordinate logistics related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	1.9	\$950.00
Lauret, Kyle	Revise memorandum documenting procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	1.3	\$650.00
08/21/2019				
Lauret, Kyle	Review updated listing of working papers in certain statutory audit files as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.7	\$350.00
08/22/2019				
Anderson, Jenifer	Prepare audit file for successor auditor review.	\$500.00	1.3	\$650.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
08/23/2019				
Feller, Jon	Continue planning for workpaper access by successor auditor in accordance with auditing standards.	\$600.00	0.5	\$300.00
Nanda, Priyanka	Prepare statutory audit workpaper review of Sears File for granting access to successor auditor.	\$160.00	6.0	\$960.00
08/26/2019				
Feller, Jon	Review Plan for Workpaper Preparation for successor auditor inspection.	\$600.00	0.7	\$420.00
Lauret, Kyle	Additional revisions based on reviewer comments (B. Garrett, R. Young, B. Kohn, all Deloitte) to memo documenting procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.8	\$400.00
08/27/2019				
Kohn, Barry	Review Plan for Workpaper Preparation for successor auditor inspection.	\$600.00	0.5	\$300.00
Lauret, Kyle	Review draft listing of working papers in the Sears Holdings fiscal 2017 audit file as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	0.6	\$300.00
Lauret, Kyle	Review draft listing of working papers in the Sears Holdings fiscal year 2018 interim review files as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	2.2	\$1,100.00
Nanda, Priyanka	Prepare draft listing of fiscal 2018 working papers for successor auditors	\$160.00	1.0	\$160.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
08/28/2019				
Goldberg, Rob	Review of memo regarding access successor auditor access to successor auditor, and review of client authorization letters and successor auditor access letters.	\$600.00	1.5	\$900.00
Lauret, Kyle	Draft additional updates based on reviewer comments (K. Thompson, R. Goldberg, all Deloitte) to memorandum documenting procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor	\$500.00	2.3	\$1,150.00
Nanda, Priyanka	Prepare draft listing of statutory audit working papers for successor auditors.	\$160.00	3.0	\$480.00
08/29/2019				
Feller, Jon	Review workpaper index for submission to Corporate Team for successor auditor.	\$600.00	1.5	\$900.00
Kohn, Barry	Review of memo regarding access successor auditor access to successor auditor, and review of client authorization letters and successor auditor access letters.	\$600.00	0.5	\$300.00
Lauret, Kyle	Review draft listing of working papers in the Sears Savings Plans audit file as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	2.2	\$1,100.00
Nanda, Priyanka	Make edits to client authorization letter for successor auditor review.	\$160.00	2.0	\$320.00
08/30/2019				
Lauret, Kyle	Review updated draft listing of working papers in the Sears Holdings Corporation audit file as part of procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$500.00	1.4	\$700.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
08/30/2019				
Nanda, Priyanka	Make additional edits to memorandum documenting procedures around successor auditor workpaper reviews.	\$160.00	3.0	\$480.00
09/03/2019				
Berrill, Liz	Review listing of Sears Holdings draft workpaper access to successor auditors.	\$600.00	0.5	\$300.00
Goldberg, Rob	Review access letters to be signed by Sears Holdings and successor auditor.	\$600.00	0.8	\$480.00
Lauret, Kyle	Revise access letters related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	1.4	\$840.00
Lauret, Kyle	Prepare memorandum documenting required Deloitte procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	1.2	\$720.00
09/04/2019				
Lauret, Kyle	Finalize editing and provide authorization and access letters to B. Kohn (Deloitte) for review.	\$600.00	0.6	\$360.00
09/05/2019				
Kohn, Barry	Review Sears Holdings successor auditor access letters.	\$600.00	0.5	\$300.00
Nanda, Priyanka	Make edits to access and authorization letters related to Sears Holdings' request to provide working paper access to successor auditors.	\$160.00	1.0	\$160.00
09/08/2019				
Lauret, Kyle	Update access letter related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.4	\$240.00
Lauret, Kyle	Prepare client authorization letter related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
09/08/2019				
Lauret, Kyle	Revise memorandum documenting required Deloitte procedures and considerations related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.8	\$480.00
09/09/2019				
Lauret, Kyle	Conference call with S. Brokke (Sears Holdings) related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.6	\$360.00
09/10/2019				
Lauret, Kyle	Draft communication of proposed procedures to L. Berrill, J. Berry (all Deloitte) related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.9	\$540.00
09/12/2019				
Lauret, Kyle	Make edits to access letters related to Sears Holdings' request to provide working paper access to successor auditors.	\$600.00	1.2	\$720.00
09/13/2019				
Kohn, Barry	Review workpaper access letters for employee benefit plan audits in accordance with Deloitte policies.	\$600.00	0.5	\$300.00
09/16/2019				
Lauret, Kyle	Update access letters based on comments related to Sears Holdings' request to provide working paper access to successor auditor.	\$600.00	0.8	\$480.00
09/17/2019				
Berland, Taylor	Prepare status listing of workpaper access letters and workpaper listing for meeting with E. Berrill (Deloitte).	\$400.00	2.3	\$920.00
Berland, Taylor	Discuss the status of the letters and the protocol when successor auditor completes the workpaper review with L. Berrill (Deloitte).	\$400.00	0.6	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
09/17/2019				
Berrill, Liz	Discuss the status of the letters and the protocol when successor auditor completes the workpaper review with T. Berland (Deloitte).	\$600.00	0.6	\$360.00
Berrill, Liz	Review draft of workpaper access letters.	\$600.00	1.4	\$840.00
Jha, Abhinav	Setup access to audit workpapers accordance for Sears Holdings' successor auditors.	\$80.00	1.5	\$120.00
09/18/2019				
Berland, Taylor	Edit and finalize certain letters based on reviewer comments to allow successor auditors access to review Sears Holdings' workpapers.	\$400.00	2.1	\$840.00
Kohn, Barry	Review draft of Sears Holdings savings plan workpaper access letters.	\$600.00	0.5	\$300.00
09/19/2019				
Berland, Taylor	Edit and finalize the Sears Holdings savings plan workpaper authorization letter based on reviewer comments.	\$400.00	0.4	\$160.00
09/20/2019				
Berland, Taylor	Review staffing for the Sears Holdings savings plan workpaper review.	\$400.00	0.4	\$160.00
09/23/2019				
Berland, Taylor	Provide E. Berrill (Deloitte) updated draft listing of workpapers to be provided to successor auditor.	\$400.00	0.9	\$360.00
Berrill, Liz	Review edits based on original comments on draft listing of workpapers to be provided to successor auditor.	\$600.00	0.5	\$300.00
Garrett, Brad	Review Sears Holdings workpaper access letters.	\$600.00	1.0	\$600.00
Kohn, Barry	Review successor audit workpaper access listing in accordance with Deloitte guidance.	\$600.00	1.0	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
09/24/2019				
Berland, Taylor	Edit and finalize the workpaper listing for successor auditors workpaper access review based on comments from reviewer.	\$400.00	1.1	\$440.00
Berrill, Liz	Prepare draft successor auditor letter to estate attorneys for review.	\$600.00	0.3	\$180.00
Garrett, Brad	Review of the workpaper listing for successor auditor's workpaper access review of the Sears Holdings savings plans.	\$600.00	1.0	\$600.00
09/25/2019				
Anderson, Jenifer	Finalize audit workpapers for successor auditor review.	\$500.00	1.0	\$500.00
Berland, Taylor	Edit and finalize the workpaper access listing for Sears Holdings based on comments from reviewer.	\$400.00	0.8	\$320.00
09/27/2019				
Berland, Taylor	Setup and provide access to audit files for successor auditor to review in accordance with auditing standards.	\$400.00	1.2	\$480.00
Berrill, Liz	Review summary of questions on Sears Holdings workpaper access listings.	\$600.00	0.2	\$120.00
Berrill, Liz	Review successor auditor workpaper authorization letter.	\$600.00	0.3	\$180.00
Garrett, Brad	Review the workpaper listing for successor auditor's workpaper access review.	\$600.00	0.5	\$300.00
09/30/2019				
Berland, Taylor	Discuss protocols for successor auditor review of Sears Holdings workpapers with E. Berrill, C. Paradowski, and T. Lakic (all Deloitte).	\$400.00	0.3	\$120.00
Berland, Taylor	Setup and provide access to Sears Holdings savings plan audit files for successor auditor to review in accordance with auditing standards.	\$400.00	3.1	\$1,240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
09/30/2019				
Berrill, Liz	Hold discussion with Weil and successor auditors regarding workpaper review authorization letters and timing of workpaper reviews.	\$600.00	1.0	\$600.00
Berrill, Liz	Discuss protocols for successor auditor review of Sears Holdings workpapers with T. Berland, C. Paradowski, and T. Lakic (all Deloitte).	\$600.00	0.3	\$180.00
Berrill, Liz	Prepare final workpaper review authorization letters in accordance with Deloitte policies.	\$600.00	0.5	\$300.00
Jha, Abhinav	Setup access to audit workpapers accordance for Sears Holdings' successor auditors.	\$80.00	8.0	\$640.00
Lakic, Teodora	Discuss protocols for successor auditor review of Sears Holdings workpapers with E. Berrill, C. Paradowski, and T. Berland (all Deloitte).	\$200.00	0.6	\$120.00
McManus, Joseph	Setup access to audit workpapers accordance for Sears Holdings' successor auditors.	\$300.00	0.6	\$180.00
Paradowski, Colton	Discuss protocols for successor auditor review of Sears Holdings workpapers with E. Berrill, T. Lakic, and T. Berland (all Deloitte).	\$200.00	0.6	\$120.00
10/01/2019				
Berland, Taylor	Prepare laptops for successor auditor working paper review.	\$400.00	4.3	\$1,720.00
Berrill, Liz	Issuance and distribution of final workpaper review acknowledgement letter.	\$600.00	0.3	\$180.00
Paradowski, Colton	Monitor the successor auditors during the Sears workpaper review.	\$200.00	3.9	\$780.00
10/02/2019				
Lakic, Teodora	Monitor the successor auditors during the Sears workpaper review.	\$200.00	8.1	\$1,620.00
Paradowski, Colton	Monitor the successor auditors during the Sears workpaper review.	\$200.00	7.9	\$1,580.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/03/2019				
Lakic, Teodora	Monitor the successor auditors during the Sears workpaper review.	\$200.00	9.1	\$1,820.00
Paradowski, Colton	Monitor the successor auditors during the Sears workpaper review.	\$200.00	8.9	\$1,780.00
10/28/2019				
Berland, Taylor	Review audit workpaper for successor auditor review.	\$400.00	1.7	\$680.00
10/29/2019				
Berland, Taylor	Archive the audit workpaper for the successor working paper access review.	\$400.00	2.8	\$1,120.00
Subtotal for Out of Scope Audit Services:			160.1	\$59,000.00
<i>Preparation of Fee Applications</i>				
09/11/2019				
Abrom, Carisa	Prepare July - August monthly fee statement.	\$300.00	1.6	\$480.00
Abrom, Carisa	Revise July - August monthly fee statement.	\$300.00	0.6	\$180.00
Abrom, Carisa	Finalize July - August monthly fee statement.	\$300.00	0.5	\$150.00
10/10/2019				
Abrom, Carisa	Prepare September monthly fee statement.	\$300.00	1.0	\$300.00
10/25/2019				
Abrom, Carisa	Update September monthly fee statement.	\$300.00	1.3	\$390.00
10/28/2019				
Abrom, Carisa	Finalize September monthly fee statement.	\$300.00	1.0	\$300.00
Subtotal for Preparation of Fee Applications:			6.0	\$1,800.00
Total			166.1	\$60,800.00

Sears Holdings Corporation**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

July 01, 2019 - October 31, 2019

Recapitulation

Name	Rate	Hours	Fees
Barton, Trevor	\$600.00	0.5	\$300.00
Berrill, Liz	\$600.00	8.4	\$5,040.00
Feller, Jon	\$600.00	3.5	\$2,100.00
Garrett, Brad	\$600.00	3.2	\$1,920.00
Goldberg, Rob	\$600.00	3.0	\$1,800.00
Kohn, Barry	\$600.00	5.0	\$3,000.00
Lauret, Kyle	\$600.00	8.3	\$4,980.00
Anderson, Jenifer	\$500.00	2.8	\$1,400.00
Lauret, Kyle	\$500.00	30.6	\$15,300.00
Berland, Taylor	\$400.00	28.9	\$11,560.00
Thompson, Kara	\$400.00	0.7	\$280.00
Abrom, Carisa	\$300.00	6.0	\$1,800.00
McManus, Joseph	\$300.00	0.6	\$180.00
Lakic, Teodora	\$200.00	17.8	\$3,560.00
Paradowski, Colton	\$200.00	21.3	\$4,260.00
Nanda, Priyanka	\$160.00	16.0	\$2,560.00
Jha, Abhinav	\$80.00	9.5	\$760.00

EXHIBIT C

**CERTIFICATION FOR
THE THIRD INTERIM FEE APPLICATION PERIOD**

JULY 1, 2019 THROUGH OCTOBER 31, 2019

Deloitte & Touche LLP
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Jimmy Berry
Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF THIRD INTERIM FEE APPLICATION
OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED
AS INDEPENDENT AUDITORS AND ADVISOR FOR THE DEBTORS
FOR THE PERIOD JULY 1, 2019 THROUGH OCTOBER 31, 2019**

JIMMY BERRY, deposes and says:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 2200 Ross Avenue, Suite 1600, Dallas, Texas 75201. I make this certification in connection with the third interim application (the “Application”) of Deloitte & Touche, in the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

above-captioned debtors' (the "Debtors") chapter 11 cases.

2. I submit this certification with respect to Deloitte & Touche's compliance with and pursuant to the Court's General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on November 25, 2009 (the "Local Guidelines"), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 (the "UST Guidelines") (collectively, and with the Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated November 16, 2018 (Docket No. 796) (the "Compensation Order"), the "Guidelines").

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche's clients.

d. Deloitte & Touche has not made a profit with respect to the expenses requested in the Application.

e. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these chapter 11 cases.

g. Deloitte & Touche has not entered into any agreement with the

office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Application were provided to the appropriate parties on or about the date set for the filing of Applications by the Compensation Order.

/s/ Jimmy Berry

Declarant: Jimmy Berry

Title: Partner

Dated: November 25, 2019